

App F IX 4

Previous References

(1941-42 ✓
MC)

File No 107-41

Serial Nos. 3+4

Later References

GENERAL AND REVENUE SECRETARIAT.

Serial Nos *Two*

Part B for *August 1941*

SUBJECT

*Writing off the arrears of professional tax
pending recovery from persons drawing below Rs 100/-
p-m*

*Sl 4 To The M. Comr, B'lore City thro' the Presd
And a Memo to Govt No L 1519-20 dated 18th 8/1941
Sanctions the proposal*

585/10/10/41

5301
2Serial
No

"B"

"O"

strong

NOT - Contn Slet

Petr D 3-5 41 from Mr DH Krishna -
murthy, Row, No 844, 3rd cross road -
Sivarampuram, Malleswaram Post, Bad
praying that the ml Commr, may be
directed not to collect arrears of Profession
tax from those whose income is below
Rs 100 p m prior to the year 1940-41

1) The levy of Profession tax on those
whose income is Rs 30 and above p m
was sanctioned in G.O. No R 9/189-99/m
105-36 27 D 7-5-1938 -

2) Ever since the introduction of this
levy, there was a protest from the Public
and the cty ml Councillors for its abolition

After a careful consideration of the
question, Govt were pleased to abolish
the levy of this tax ^{in respect of} those whose income
is below Rs 100/- p m in G.O. No R 145-7/m
85-39-100 D 4-7-40. Point in the Govt
order & nothing is stated for about the
date from which the levy is abolished

3) The Petitioner prays that the payment
of arrears of tax on those whose income
is below Rs 100/- need not be insisted
upon in view of the fact that there were
strong protests for its abolition
and for orders with reference.

11/5 By the petition may be sent to the ml commr
for disposal. Having regard to the circumstances
in which the levy was sanctioned & subsequently
abolished, no useful purpose could be served

File No

5372
of 1940-41

General and Revenue
Secretariat

Serial
No

by bundling the accounts into these
arrears which it ^{was} not be legally
possible to collect

for 19⁴¹ The petition will be sent
to Mr. Comy and his opinion
elicited on the request of
the petitioners

Law Secy) 17/12-5

b) Hm
27/5/41



346
27/5

7) Subd with a draft letter for appl
of sum
17/2-5

To the ml Commr, P. C. P. P. P.
No L 8411 D 22-5-41

Calls for a report in the matter
from the ml Commr, P. C. P. P. P.
No C 2 C 1356 D 1-7-41

Forward the report called for
from the D C B statement furnished by
the ml Commr, it is seen that a sum
of Rs 8726-40 is still remains to be
collected out of the total sum of Rs.
19,051-12-0 due for the year 1938-39 &
1939-40 from those whose income is

"H"

Writing off the arrears of Income Tax
pending recovery 53015 $\frac{142}{2}$ from persons ~~dead~~
below

General and Revenue
Secretariat

File No.

of 194 0 4/1

[App F III-2

	Serial No	
		Rs 100 and below
"O"	10)	The ml Commr recommends that in view of the practical difficulties in the way of its collection, the Govt order of 4-7-1940 deleting the last two classes (III & IV) of assesses, from the payment of the tax may be given effect to retrospectively i.e. from the date of its levy 7-5-1938 -
"H"		
D h 8	11)	The recommendation of the ml Commr is subd for orders
		7/7 for Law Secy) 4-7-7
		12) This question was pending for a long time and finally it was ~~decided~~ ^{ordered} on 4-7-40 that the tax should be abolished in respect of those whose income was below Rs 100/- p m. No doubt the order is silent as to the date from which it had to take place during the pendency of this, the arrears were not collected. As the Govt have finally exempted these persons from the tax, it is but reasonable that the arrears ~~may~~ ^{might} be written off. Just there are difficulties in their collection, for the reasons mentioned by the Commr in his letter the G.O. dated 4-7-40 may be given effect to retrospectively. The recommendation of the ml Commr may be approved

OFFICE OF THE MINISTER
FO L S G & P H
Date 9/7
N 194

NOTE—Contn Sheet

Minister
(S S)

Hm
2
8/7/41

13) Jm
20 7 41

Writing of the areas of Prigerson Park pending
receiving from persons below on 10/7/41

ml File No

General and Revenue
Secretariat

11/7 for personal
Dewan)

Hm
2/11/41

15 Hm

16 Hm
2/8/41

17 Hm
2/18/41

19 subd with a draft go for app_l
19 Hm
2/18/41 20 may be approved
Law secy) 11/7/8-8
for

21 Hm
9/18/41

22 Hm
11/12-8

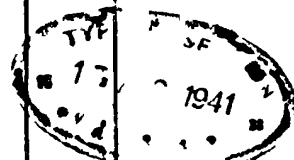
To the ml Commr, Pdey, the Pcs
the Comptroller
No L 1519-20 & 18-8-41
sanctions the proposal

Serial
No

DEV'AN'S OFFICE

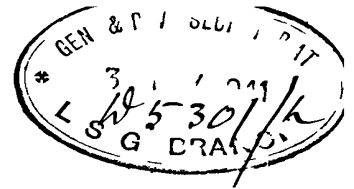
1 AUG 1941

NO 907



4

B



To .

The Secretary to the Government of His Highness
the Maharaja of Mysore Law Department,
BANGALORE

Sir

I the undersigned beg to bring the following few
lines for your kind consideration and orders -

1 As you are aware the levy of profession-tax
on those whose income is below Rs 100/- has been cancelled
by Government a few months back

2 The Tax-Inspector of the Bangalore City Municipa-
lity as per orders of the Municipal Commissioner is
insisting upon the payment of arrears of profession-tax
which was levied before the Government order was passed

3 It may kindly be seen from the Government Order
that nothing has been stated about the collection of
arrears before the year 1940-41 Therefore I beg to
request that the Municipal Commissioner of the Bangalore
City may kindly be requested not to collect arrears
previous to the year 1940-41

4 From the time sanction was accorded to the levy
in the year 1938-39 there was a protest that the levy may
be cancelled in respect of those whose pay was below
Rs 100/- Hence the request that the payment of previous
arrears need not be insisted upon

I beg to remain,

Sir,

Your most obedient servant,

Address
to 844 3rd Cross Road,
Sri Ramapuram
Mallawaram P O

Date 3rd May 1941 (
Bangalore)

Handwritten signature
3/5/41

Appendix F G—L]

SUBJECT

Do any No of letter replied to

General and Revenue Secretariat

()

the 19

Date of issue

22 5 41

Signed by

Mr A A

List of enclosures

Copied by

Examined by

*See
21/5*

Section *ml*

File No

Serial No

No *L 8 41 one one*

To

The ml Commr, Pochampur, the Pochampur
Sir,

*I am directed to forward
herewith a copy of Petn of 3-5-41
received from Mr. D. H. Krishna-
murthy Rao, 180844, 3rd cross Road,
Srirampuram, Pochampur, praying
that the ml Commr may be
directed not to collect arrears
of profession tax from those whose
income is below Rs 100 p m,
prior to the year 1940-41 and
to request you to be so good
as to forward your opinion*

information regarding
in the matter of the total amount outstanding received
from such persons - drawn below to 100% on 15 4/8 maybe
The matter may possibly be treated also know of ~~information~~
as urgent furnished

Shane etc

1/2 for sample/cont
2/5 2nd Sept
for

8

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat

Dated Bangalore 22nd May 1941.

No 28411 / M one one

FROM

The Secretary to the Government of His Highness the Maharaja of Mysore
Law Department

To

The Municipal Commissioner,
Bangalore City,
(Through the President)

Sir,

I am directed to forward herewith a copy of petition dated 3rd May 1941 received from Mr D H Krishnamurthy Rao, No 844, 3rd Cross Road, Srirampuram, Bangalore City, praying that the Municipal Commissioner may be directed not to collect arrears of profession tax from those whose income is below Rs 100/- per mensem, prior to the year 1940-41 and to request you to be so good as to forward your opinion in the matter. Information regarding the total amount outstanding recovery from such persons-drawing below Rs 100/- per mensem-on 1st May 1941 and the action taken therefor may be also kindly furnished

The matter may kindly be treated as urgent.

I have the honor to be,
Sir,
Your most obedient servant,

(J. S. Rao)

For Secretary to Government,
Law Department

SR/2/1

122
-Y- 9

Bangalore **1st July** **1941**

EC 1 End
GOVT OF MYSO
From

HP

Inl 107-41-3

§ 87(2)(b) of the Freedom of Information Law. No portion of this document, including any attachments, is exempt from public release under § 87(2)(b) of the Freedom of Information Law.

MUNICIPAL COMMISSIONER
BANGALORE CITY

CLN & REV SECRETARIAT
-5 JULY 1941
L S G BRANCH

LAW DEPARTMENT BANGALORE

With reference to your letter No L 8411 dated 22-5-1941 enquiring the amount of outstanding arrears of Profession Tax pending recovery from persons drawing below Rs.100/- per mensem, I have the honour to forward herewith a statement showing the balance to be recovered for 38-39 and 39-40 together with a copy of the report received from the Revenue Officer. In view of the practical difficulties in the way of its collection, Government Order No L 145-7/M1 85-39-100 dated 2-4/7/1940 deleting the last two classes of assesseees from payment of profession tax may be given effect to retrospectively, i e , from the date of its levy

I have the honour to be,
S i r,
Your most obedient servant.

Forwarded with ~~compliments~~

YHB H. uncinulata sp. n.

HONORARY PRESIDENT

MUNICIPAL COMMISSIONER

Don

Report No P 114/40-41 dated the 26th June 1941, from the
Revenue Officer of the City Municipality, Bangalore

-- ooo --

Reference -Municipal Commissioner's Memo No C2 C 1356/40-41
dated Bangalore the 27th May 1941 forwarding for report, copy of
letter No L 8411/M1 dated the 22nd May 1941 calling for informa-
tion re the total amount outstanding recovery under Profession
Tax from persons drawing below Rs.100/- P M on 5-41 etc

Submitted to the Commissioner with a statement showing in
detail the number of assesseees, the total demand for the year 38-39
and 39-40, the collection so far made, and the balance outstanding
on 1-5-41 in respect of classes VIII and IX since ordered to be
deleted from 40-41, as called for It is seen therefore that as
many as 3709 assesseees out of the total number of 5785 are Govern-
ment officials, and 1318 Mill employees, the remaining number 758
being private persons

Prompt collections during the two previous years were not
possible, as is aware of to the Commissioner, as the levy of
Profession tax itself was under protest by the Public and definite
orders deleting the last two classes in the schedule as a result
of the public agitation was passed only during the current year
Still in all cases possible, a sum of Rs.1325/8/- was collected
since by recourse to coercive measures such as issue of demand
notices and etc , and there still remains Rs 8726/4/- on 1-5-41 to be
collected There have been many practical difficulties in the
collection of this, the chief among them being -

1) Want of correct address as the departmental officers who were
addressed them to furnish residential addresses of the several
assesseees working under them failed to do so

2) Most of the assesseees under these two classes have since been
either transferred from out of the City or retired from service
with the result that their whereabouts could not be easily ascertained
though the question involves lot of correspondence

3) On account of recent strikes in the mills, most of the coolies
have left Bangalore to find livelihood elsewhere

4) The Government Order deleting the last 2 classes from the
schedule is being misinterpreted by the available assesseees as if

the order exempts them from payment of this tax from the date of levy itself, and they refuse to make payments as in the case of the present applicants

Further there is still an aversion among the assesses of the higher classes for the levy of this professional tax and as such there may not be substantial collection under these 2 classes with all efforts to be made in this respect

Under the circumstances, and now that the present 2 classes have been ordered to be deleted from the current year, the undersigned opines that the order in question may perhaps be given effect to retrospectively from the date of levy

-- ooo --

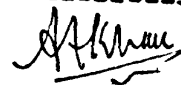
"C O P Y"



MUNICIPAL COMMISSIONER
Dm

D C B. of persons (Class IX and VIII) 1938-39 and 39-40

Sl No	Number of persons	DEMAND			COLLECTION			BALANCE		
		Rs	as	ps	Rs	as	ps	Rs	as	ps
1	Govt Offices Vol I	577	1127/	8/-	230/	4/-		897/	4/-	
2	II	497	1124/	8/-	248/	4/-		876/	4/-	
3	"	III	582	1078/12/-	117/	4/-		961/	8/-	
4	"	IV	571	1076/12/-	118/12/-			958/	-/-	
5	"	V	892	1358/12/-	196/	8/-		1162/	4/-	
6	"	VI	589	581/	4/-	52/	8/-	528/12/-		
7	Companies Vol I	736	1382/	-/-	79/	-/-		1303/	-/-	
8	"	II	421	548/	-/-	45/	-/-	503/	-/-	
9	"	III	161	109/	-/-	14/	8/-	94/	8/-	
10	A 'A' Division	14	22/	8/-	9/	-/-		13/	8/-	
11	I 'B' "	14	20/	-/-	8/	-/-		12/	-/-	
12	II 'A' "	74	173/	-/-	14/	8/-		158/	8/-	
13	II 'B' "	54	119/12/-		12/	-/-		107/12/-		
14	II 'C' "	11	23/	-/-	4/	8/-		18/	8/-	
15	III 'A' "	177	351/	-/-	60/	8/-		290/	8/-	
16	III 'B' "	72	169/	-/-	15/	8/-		153/	8/-	
17	III 'C' "	15	27/	-/-	4/	8/-		22/	8/-	
18	IV 'A' "	15	24/	-/-	1/	-/-		23/	-/-	
19	IV 'B' "	-	-		-			-		
20	V "	100	274/	-/-	38/	8/-		235/	8/-	
21	VI 'A1' "	2	5/	-/-	4/	-/-		1/	-/-	
22	VI 'A2' "	16	37/	-/-	2/	8/-		34/	8/-	
23	VI 'B' "	11	19/	8/-	-/	8/-		19/	-/-	
24	VII 'A' "	36	87/	-/-	6/	-/-		81/	-/-	
25	VII 'B' "	12	22/	-/-	-/	8/-		21/	8/-	
26	VIII 'A' "	29	80/	-/-	5/	-/-		75/	-/-	
27	VIII 'B' "	34	64/	8/-	18/	8/-		46/	-/-	
28	IX 'A' "	6	12/	-/-	2/	-/-		10/	-/-	
29	IX 'B' "	32	65/	-/-	5/	8/-		59/	8/-	
30	Market	34	70/	-/-	11/	-/-		59/	-/-	
Total		5,785	10051/12/-		1325/	8/-		8726/	4/-	


Municipal Commissioner

G R S App F VI—G 2]

SUBJECT

alt

Diary No of letter replied to

General and Revenue Secretariat

()

th 194

Section ml
File No 107-41
Serial No 4Proceedings of the Government of
His Highness the Maharaja of MysoreDate of issue 18 8th 1941

Signed by Mr AA

Read—Gorro L 9189-90/ml 105362;

Dy 7-5 1938 sanctioning the
Rules & Byelaws relating to.The assessment and levy of
a tax on Arts, Professions,
Trades & Callings and
on Offices and Appoint-
ments in the Bangalore

May this be—

- (i) printed?
- (ii) treated as a standing order?
- (iii) published in the Gazette
English Part?
- (iv) translated?
- (v) placed at the disposal of the press?
- (vi) published in the Gazette
Kannada Part?

Order thereon—No.
city ml

"0"

2) Gorro L 145-7/ml
85-39-100 Dy 4-7-40 directing
the deletion of Classes VIII
& IX referred to in the schedule
attached to the G.O read
above, thus exempting
the assesses whose

14

income is below Rs 100 from
payment of the said tax

3 Letter No C2 C 1356

Dy 1-7-41 from the ml Commr,
Bangalore city, stating that
practical difficulties are

being met with in the way
of ^{the} collection of arrears of taxes
amounting to Rs 8726-4-0

due from the assesses ^{included} ~~mentioned~~

in classes VIII & IX referred

to in the go read above, and

for the years 1938-39

1938-39

requesting that the said arrears

may be permitted to be written

off the accounts by giving retrospective

effect to the go Dy 4-7-40

List of Enclosures

retrospectively, i.e. from

the date of its levy, 7-5-1938

Order of 15/1/41

Sanctioned,

My

Sent for
Law Dept
-8/8 A

Copied by

Examined by

To the ml Commr, B.
The Comptroller

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS
THE MAHARAJA OF MYSORE

Read —

Government Order No.L.9189-90/Ml.105-36-27 dated 7th May 1938 sanctioning the Rules and Bye-laws relating to the assessment and levy of a tax on Arts, Professions, Trades and Callings and on Offices and Appointments in the Bangalore City Municipality.

2. Government Order No.L.145-7/Ml 85-39-100 dated 4th July 1940 directing the deletion of classes VIII and IX referred to in the schedule attached to the Government Order read above, thus exempting the assesseees whose income is below Rs 100/- from payment of the said tax

3. Letter No.C2.C.1356 dated 1st July 1941 from the Municipal Commissioner, Bangalore City, stating that practical difficulties are being met with in the way of the collection of arrears of taxes amounting to Rs.8,726-4-0 due from the assesseees included in classes VIII and IX referred to in the Government Order read above for the years 1938-39 and 1939-40 and requesting that the said arrears may be permitted to be written off the accounts by giving retrospective effect to the Government Order dated 4th July 1940 i.e. from the date of its levy, 7th May 1938.

ORDER NO

L 1579-28/2ml 107-414

Dated, Bangalore the 18th August 1941

S A N C T I O N E D.

H. Acharya
for Secretary to Government,
Law Department.

To--The Municipal Commissioner, Bangalore City,
(through the President).
Comptroller to Government.